



# Presbyterian Church of Aotearoa New Zealand

## FINANCE NEWSLETTER 164

**TO:** Parish Treasurers, Presbytery and Parish clerks  
**FROM:** Brendan Sweeney, Manager, Financial Services  
**DATE:** 26 June 2014

1.	<b>Online Directory</b>
2.	<b>2014-15 Assembly Assessment</b>

### 1 Online Directory

Confirmation of a communication sent earlier this week, the Church yearbook has now been replaced by an online directory that is updated daily and lists parish, minister and other Church contacts.

To access the directory open the page on the PCANZ website, and enter logon details:

<http://www.presbyterian.org.nz/publications/yearbook>

**Username:** Directory14

**Password:** PCANZ14

This will take you to the screen where the directory can be downloaded. Simply click on "Download the Directory" and your in. Please check the contact details for you and your parish are correct and if you have any changes to make, contact Margaret Fawcett at this office..

### 2 2014-15 Assembly Assessment

The calculation of Assembly Assessment for the 2014 - 15 financial year has been made, based on parish statistics to June 2013, and notification sent to parishes. If you have not received the calculation for your parish, please notify Katrina Graham at this office. The calculation of the membership and finance contribution, together with background information are reproduced in the appendix.

If AA is paid by automatic payment/direct credit, please adjust the amount for the July instalment.

## **Appendix 1:**

### **Supplementary Information – Assembly Assessment**

#### **How has Assembly Assessment been calculated?**

Please refer to the appendix below for the calculation. The amount charged to each parish is determined by the number of members on the membership roll and accessible Parish income, as recorded in the parish financial and membership statistics to June 30 2013:

- \$63.44 per member (currently \$61.60)
- 4.27% of accessible parish income (currently 4.25%).

There is an upper and lower limit on the amount charged to each parish so no parish is asked to contribute more than is financially viable. The parameters for 2014-15 are:

- Maximum Charge: 10.50% of parish income (currently 10.75%)
- Minimum Charge: 7.50% of accessible income (currently 7.75%)

#### **Do we have to pay Assembly Assessment?**

Yes. The Book of Order chapter 14.11(j) states that General Assembly... sets assessment on church councils and recovers payments of those assessments

#### **What if we have difficulty in paying Assembly Assessment?**

If your parish has difficulty in paying Assembly Assessment then you should advise your Presbytery Clerk and the Financial Services Department, who will then refer it to the Resource Sub-committee for review. Decisions on adjustments and the writing-off of arrears can only be made by this committee.

#### **What does Assembly Assessment Pay for?**

Please refer to the tables on pages 28 and 29 of the Church Management Guide for information on how Assembly Assessment contributed to General Assembly income in 2012, and how it was used to support minister beneficiary fund and assembly mission and administration. For further detail on operations, refer to Financial Services Department:

<b>2014-15 Assembly Assessment Calculation</b>				
			<b>2014 - 15</b>	<b>2013-14</b>
<b>Recovery Amount</b>				
Assembly Assessment	58%		1,812,316	1,750,446
Beneficiary Fund	42%		1,302,684	1,303,434
Total to be recovered			<b>3,115,000</b>	<b>3,053,880</b>
Beneficiary Fund as % of AA			41.82%	42.68%
Membership Recovery (50%)			1,557,500	1,526,940
Income Recovery (50%)			1,557,500	1,526,940
			<b>3,115,000</b>	<b>3,053,880</b>
<b>Parish Statistics (Excluding Te Aka Puaho)</b>				
Communicant Members			24,551	24,787
Accessible Income			36,444,096	35,893,680
<b>AA Breakdown</b>				
AA per member			63.44	61.60
AA as % of Income			4.27%	4.25%
<b>Charging Range (Total AA / Accessible Income)</b>				
Minimum			7.50%	7.75%
Maximum			10.50%	10.75%
Amount to be Collected (excl GST)			<b>3,181,122</b>	<b>3,053,278</b>